



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

THOMASTON-UPSON COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2020

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST #4							
(i) Acquiring maintenance vehicles, maintenance equipment, and new buses;	600,000.00	678,202.00	203,993.60	474,208.68		0.00	Completed
(ii) acquiring administrative and instructional technology/communications equipment, textbooks, grounds maintenance and kitchen equipment and safety and security equipment;	1,000,000.00	7,736,007.00	1,588,136.38	5,391,054.17		0.00	12/2020
(iii) acquiring equipment and furnishings, including student furniture and band and athletic uniforms and equipment;	200,000.00	1,538,441.00	245,961.63	1,279,115.28		0.00	12/2020
(iv) renovations, extensions, additions, repairs, upgrades, updates and improvements to existing school facilities, including fine arts, exercise/training rooms, physical education and athletic facilities improvements, playground updates, parking lot improvements, paving, painting and flooring updates, and school wide HVAC updates to include the ULMS sixth grade facility and;	13,180,000.00	5,445,603.00	998,042.18	4,404,966.15		0.00	12/2020
(v) paying expenses incident to accomplishing the foregoing.	20,000.00	17,794.00	0.00	17,793.90		0.00	Completed
Total	\$ 15,000,000.00	\$ 15,416,047.00	\$ 3,036,133.79	\$ 11,567,138.18	\$ 0.00	\$ 0.00	

SPLOST #5

(i) Acquiring maintenance vehicles, maintenance equipment, and new buses;	750,000.00	750,000.00	0.00	0.00	0.00	06/2024
(ii) acquiring administrative and instructional technology/communications equipment, textbooks, grounds maintenance and kitchen equipment and safety and security equipment;	3,950,000.00	3,950,000.00	0.00	0.00	0.00	06/2024
(iii) acquiring equipment and furnishings, including student furniture and band and athletic uniforms and equipment;	1,000,000.00	1,000,000.00	1,182.37	0.00	0.00	06/2024
(iv) renovations, extensions, additions, repairs, upgrades, updates and improvements to existing school facilities, including fine arts, exercise/training rooms, physical education and athletic facilities improvements, playground updates, parking lot improvements, paving, painting and flooring updates, and school wide HVAC updates to include the ULMS sixth grade facility and;	9,291,469.00	9,291,469.00	0.00	0.00	0.00	06/2024
(v) paying expenses incident to accomplishing the foregoing.	8,531.00	8,531.00	8,530.99	0.00	0.00	06/2024
Total	<u>\$ 15,000,000.00</u>	<u>\$ 15,000,000.00</u>	<u>\$ 9,713.36</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- (3) The voters of Upson County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

See notes to the basic financial statements.